



**BILLING CODE: 4830-01**

**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

**AGENCY: Department of the Treasury.**

**ACTION: Notice.**

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Pub. L. 104–13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submission(s) may be obtained by calling (202) 927-5331, email at [PRA@treasury.gov](mailto:PRA@treasury.gov), or the entire information collection request may be found at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:**

**Internal Revenue Service**

OMB Number: 1545-1661.

Type of Review: Extension without change of a currently approved collection.

Title: REG-106010-98 (Final) Qualified Lessee Construction Allowance for Short-Term Leases.

Abstract: The regulations provide guidance with respect to Sec. 110, which provides a safe harbor whereby it will be assumed that a construction allowance provided by a lessor to a lessee is used to construct or improve lessor property when long-term property is constructed or improved and used pursuant to a short-term lease. The regulations also provide a reporting requirement that ensures that both the lessee and lessor consistently treat the property subject to the construction allowance as nonresidential real property owned by the lessor.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 10,000.

OMB Number: 1545-1791.

Type of Review: Extension without change of a currently approved collection.

Title: Membership Applications for IRPAC, IRSAC, and ETACC (IRS Committee's), IRS Advisory Council, and Tax Check Waiver.

Form: 12339, 12339-B, 12339-C, 13775.

Abstract: The Federal Advisory Committee Act (FACA) requires that committee membership be fairly balanced in terms of points of view represented and the functions to be performed. As a result, members of specific committees often have both the expertise and professional skills that parallel the program responsibilities of their sponsoring agencies.

In order to apply to be a member of the Internal Revenue Service Advisory Council (IRSAC), the Information Reporting Program Advisory Committee (IRPAC), Advisory Committee on Tax Exempt and Government Entities, or the Electronic Tax Administration Advisory Committee (ETAAC), applicants must submit a Membership Application. Selection of committee members is made based on the FACA's requirements and the potential member's background and qualifications. Therefore, an application is needed to ascertain the desired skills set for membership. The information will also be used to perform Federal Income Tax, FBI, and practitioner checks as required of all members and applicants to the Committees or Council.

The tax check waiver permits the Internal Revenue Service (IRS) to release information about the applicant which would otherwise be confidential. This information will be used in connection with my application for appointment to membership in one of the IRS Advisory Committee/Council. It is necessary for the purpose of ensuring that all panel members are tax compliant. Information provided will be used to qualify or disqualify individuals to serve as panel members. The information will be used as appropriate by the Taxpayer Advocate service staff, and other appropriate IRS personnel.

Affected Public: Individual or Household.

Estimated Annual Burden Hours: 492.

OMB Number: 1545-1941.

Type of Review: Extension without change of a currently approved collection.

Title: Consumer Cooperative Exemption Application.

Form: 3491.

Abstract: A cooperative uses Form 3491 to apply for exemption from filing information returns (Forms 1099-PATR) on patronage distributions of \$10 or more to any person during the calendar year

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 148.

OMB Number: 1545-2095.

Type of Review: Extension without change of a currently approved collection.

Title: 26 US Code §§ 430 and 436.

Abstract: Regulations under sections 430(d), 430(g), 430(h)(2), and 430(i) provide guidance on the determination of benefit liabilities and the valuation of plan assets for purposes of the funding requirements that apply to single employer defined benefit plans pursuant to changes made by the Pension Protection Act of 2006. In order to implement the statutory provisions under section 430(h)(2), the regulations provide for the sponsor of a defined benefit plan to make any of several elections related to the interest rate used for minimum funding purposes and require written notification of any such election to be provided to the plan's enrolled actuary. These final regulations provide for the sponsor of a defined benefit pension plan to make any of several elections.

The Highway and Transportation Funding Act of 2014 (HATFA), Pub. L. 113-159, was enacted on August 8, 2014, and was effective retroactively for single employer defined benefit

pension plans, optional for plan years beginning in 2013 and mandatory for plan years beginning in 2014. Notice 2014-53 provides guidance on these changes to the funding stabilization rules for single-employer pension plans.

Affected Public: Private Sector: Businesses or other for-profits; Not-for-profit institutions.

Estimated Annual Burden Hours: 158,000.

OMB Number: 1545-2103.

Type of Review: Extension without change of a currently approved collection.

Title: TD 9547 - Election to Expense Certain Refineries.

Abstract: The regulations provide guidance with respect to section 179C of the Internal Revenue Code, which provides a taxpayer can elect to treat 50 percent of the cost of “qualified refinery property” as a deductible expense not chargeable to capital account. The taxpayer makes an election under section 179C by entering the amount of the deduction at the appropriate place on the taxpayer's timely filed original federal income tax return for the taxable year in which the qualified refinery property is placed in service and by attaching a report specifying (a) the name and address of the refinery and (b) the production capacity requirement under which the refinery qualifies. If the taxpayer making the expensing election described above is a cooperative described in section 1381, and one or more persons directly holding an ownership interest in the taxpayer are organizations described in section 1381, the taxpayer can elect to allocate all or a portion of the deduction allowable under section 179C to those persons. The allocation must be equal to the person's ratable share of the total amount allocated, determined on the basis of the person's ownership interest in the taxpayer/cooperative. If the taxpayer/cooperative makes such an election, it must provide written notice of the amount of the allocation to any owner receiving

an allocation by written notice on Form 1099-PAT, Taxable Distributions Received from Cooperatives. This notice must be provided before the due date (including extensions) of the cooperative owner's federal income tax return for the taxable year for which the election applies.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 120.

OMB Number: 1545-2135.

Type of Review: Revision of a currently approved collection.

Title: TD 9447 (Final) Automatic Contribution Arrangements.

Abstract: These regulations provide a method by which an automatic contribution arrangement can become a qualified automatic contribution arrangement and automatically satisfy the ADP test of section 401(k)(3)A(ii). These regulations also describe how an automatic contribution arrangement can become an eligible automatic contribution arrangement and employees can get back mistaken contributions.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 36,000.

Dated: March 26, 2015.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

**[FR Doc. 2015-07306 Filed: 3/30/2015 08:45 am; Publication Date: 3/31/2015]**